



Trustees' Financial Summary

FY2015-16

Submit ID: 0361-20057523

16 Gallatin County

0361 Three Forks H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Randi Strickland **Phone #:** (406) 285-3224

(Signature)

(Date)

Chair, Board of Trustees: Dale Kober

(Signature)

(Date)

County Superintendant Laura Axtman

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
126	Reap	FEDERAL		
516	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
546	Vo Ed All Career & Tech Ed Programs	STATE		State
547	Quality Schools Facility Grant	STATE		NA
548	State Of MT OPI-MBI Grant	STATE		
554	State Of MT Graduation Matters	STATE		
910	Budget Amendment			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	174,914.49	17,390.05	69,025.65	
02	Taxes Receivable - Real and Personal (120-149)	30,268.07	4,924.86	3,235.32	
03	Taxes Receivable - Protested (150-159)	10,872.05	529.18	810.10	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	12,476.11	1,947.42	1,546.12	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	228,530.72	24,791.51	74,617.19	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	41,140.12	5,454.04	4,045.42	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	187,390.60	19,337.47	70,571.77	
52	TOTAL FUND BALANCE/EQUITY	187,390.60	19,337.47	70,571.77	
53	TOTAL LIABILITIES AND FUND BALANCE	228,530.72	24,791.51	74,617.19	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE		(13)	(14)	(15)	(17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		44,919.62	(9,307.43)	19,333.99
02	Taxes Receivable - Real and Personal (120-149)				620.65
03	Taxes Receivable - Protested (150-159)				3.06
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			30,851.65	808.28
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		44,919.62	21,544.22	20,765.98
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				623.71
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget		44,919.62	21,544.22	20,142.27
52	TOTAL FUND BALANCE/EQUITY		44,919.62	21,544.22	20,142.27
53	TOTAL LIABILITIES AND FUND BALANCE		44,919.62	21,544.22	20,765.98

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,489.45			3,671.91
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,499.88			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,989.33			3,671.91
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,989.33			3,671.91
52	TOTAL FUND BALANCE/EQUITY	4,989.33			3,671.91
53	TOTAL LIABILITIES AND FUND BALANCE	4,989.33			3,671.91

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(3,878.30)	8,348.19		(1,203.20)
02	Taxes Receivable - Real and Personal (120-149)				96.90
03	Taxes Receivable - Protested (150-159)				1,086.19
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				1,203.20
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	(3,878.30)	8,348.19		1,183.09
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				1,183.09
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(3,878.30)	8,348.19		
52	TOTAL FUND BALANCE/EQUITY	(3,878.30)	8,348.19		
53	TOTAL LIABILITIES AND FUND BALANCE	(3,878.30)	8,348.19		1,183.09

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	(10,381.78)	3,849.15		
02	Taxes Receivable - Real and Personal (120-149)		3,061.55		
03	Taxes Receivable - Protested (150-159)		1,302.76		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)		1,601.65		
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	(10,381.78)	9,815.11		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		4,364.31		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	(10,381.78)	5,450.80		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	(10,381.78)	5,450.80		
53	TOTAL LIABILITIES AND FUND BALANCE	(10,381.78)	9,815.11		

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Balance Sheet

	Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
38 Reserve for Encumbrances (953)				
41 Unrestricted Net Assets (940)				
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,222.89		140,940.86	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,222.89		140,940.86	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			19,548.91	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			19,548.91	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	7,222.89		121,391.95	
52	TOTAL FUND BALANCE/EQUITY	7,222.89		121,391.95	
53	TOTAL LIABILITIES AND FUND BALANCE	7,222.89		140,940.86	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	260,071.16	293,571.73
1111	District Levy - Real Property	60,842.75	1,889.11
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	15,840.75	0.00
1190	Penalties and Interest on Taxes	1,471.48	617.15
1510	Interest Earnings	153.18	0.00
3110	Direct State Aid	676,188.52	660,260.12
3111	Quality Educator	48,246.12	48,653.08
3112	At Risk Student	3,033.59	3,011.47
3113	Indian Education For All	3,753.60	3,612.24
3114	American Indian Achievement Gap	600.00	410.00
3115	State Spec Ed Allowable Cost Pymt to Districts	34,916.00	34,675.20
3116	Data For Achievement	2,760.00	3,460.00
3118	Natural Resource Development	4,818.63	7,412.47
3120	State Guaranteed Tax Base Aid	252,818.88	241,815.72
3444	State School Block Grant	79,047.28	79,047.28
3446	SB96 Block Grant Reimbursement	1,913.08	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,446,475.02	1,378,435.57

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	638,656.44	547,646.56
			2XX	Personal Services - Employee Benefits	138,947.91	146,892.43
			3XX	Purchased Professional and Technical Services	15,188.87	4,993.89
			5XX	Other Purchased Services	9,273.02	13,864.39
			6XX	Supplies and Materials	74,340.16	49,756.26
			8XX	Other Expenditures	3,444.45	1,650.42
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	443.36	0.00
		222X	Educational Media Services			
			1XX	Personal Services - Salaries	26,907.04	27,313.50
			2XX	Personal Services - Employee Benefits	96.85	120.02
			6XX	Supplies and Materials	3,972.48	164.46
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	99,258.00	77,721.86
			2XX	Personal Services - Employee Benefits	337.18	439.77
			4XX	Purchased Property Services	7,932.63	8,574.24

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	2,288.66	1,868.68
			6XX Supplies and Materials	8,136.00	20,000.00
			810 Dues and Fees	600.00	0.00
			8XX Other Expenditures	741.27	886.11
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	38,128.20	40,075.67
			2XX Personal Services - Employee Benefits	1,025.73	1,470.83
			3XX Purchased Professional and Technical Services	4,799.10	5,000.00
			4XX Purchased Property Services	206.75	0.00
			5XX Other Purchased Services	1,822.53	1,907.54
			6XX Supplies and Materials	5,998.32	5,070.29
			8XX Other Expenditures	383.16	13,449.11
		25XX Support Services - Business			
			3XX Purchased Professional and Technical Services	3,528.62	11,042.98
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	42,040.19	35,610.74
			2XX Personal Services - Employee Benefits	3,514.04	5,527.46
			4XX Purchased Property Services	99,411.29	109,170.11
			5XX Other Purchased Services	7,500.00	7,500.00
			6XX Supplies and Materials	9,829.31	10,011.70
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	50,680.50	42,765.79
			2XX Personal Services - Employee Benefits	173.84	3,878.97
			5XX Other Purchased Services	0.00	337.91
			6XX Supplies and Materials	1,006.90	0.00
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	103.50	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	26,751.74	18,690.74
			2XX Personal Services - Employee Benefits	274.13	625.27
			5XX Other Purchased Services	11,803.75	11,000.00
			6XX Supplies and Materials	3,189.05	9,400.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	66,456.81	75,987.73
			2XX Personal Services - Employee Benefits	326.58	2,541.64
			5XX Other Purchased Services	20,000.00	13,056.00
			6XX Supplies and Materials	14,150.00	13,304.64
			810 Dues and Fees	3,845.00	3,965.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			1XX Personal Services - Salaries	1,290.14	1,079.92	
			2XX Personal Services - Employee Benefits	40.31	62.60	
	999	Undistributed				
		9999	Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	936.48	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,448,843.81</u>	<u>1,345,361.71</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					154,316.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,378,435.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,345,361.71	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					187,390.60	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	43,151.29	44,672.41
	1111 District Levy - Real Property	9,923.25	329.37
	1190 Penalties and Interest on Taxes	254.72	104.19
	1420 Trans Fees from Other Schl Dists Within State	1,909.70	0.00
	1510 Interest Earnings	124.54	257.72
	2220 County On-Schedule Trans Reimb	8,184.24	10,956.39
	3210 State On-Schedule Trans Reimb	9,516.57	10,879.48
	3444 State School Block Grant	1,744.05	1,744.05
	3446 SB96 Block Grant Reimbursement	236.49	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		75,044.85	68,943.61

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
			1XX Personal Services - Salaries	29,235.07	47,367.18
			2XX Personal Services - Employee Benefits	892.17	4,595.27
			4XX Purchased Property Services	8,833.05	13,868.81
			5XX Other Purchased Services	2,750.00	2,750.00
			6XX Supplies and Materials	8,455.75	5,975.30
			8XX Other Expenditures	1,775.53	3,458.61
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				51,941.57	78,015.17

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	28,409.03	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	68,943.61	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	78,015.17	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	19,337.47	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	29,481.51	34,187.65
	1111 District Levy - Real Property	6,368.83	214.58
	1190 Penalties and Interest on Taxes	226.48	70.14
	1510 Interest Earnings	205.30	466.23
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		36,282.12	34,938.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	27,461.99	13,095.62
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				27,461.99	13,095.62

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					48,728.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					34,938.60 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					13,095.62 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					70,571.77 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	384.50	346.88
	2240 County Retirement Distribution	128,954.67	158,537.45
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>129,339.17</u>	<u>158,884.33</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	100,353.89	82,760.82	
		222X	Educational Media Services			
			2XX Personal Services - Employee Benefits	4,389.71	4,450.68	
		23XX	Support Services - General Administration			
			2XX Personal Services - Employee Benefits	16,087.35	16,240.67	
		24XX	Support Services - School Administration			
			2XX Personal Services - Employee Benefits	6,915.19	6,357.51	
		26XX	Operation and Maintenance of Plant Services			
			2XX Personal Services - Employee Benefits	6,358.15	5,314.22	
		27XX	Student Transportation Services			
			2XX Personal Services - Employee Benefits	3,775.84	6,837.47	
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	8,229.82	5,841.37	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			2XX Personal Services - Employee Benefits	0.00	198.34	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	4,366.50	2,558.46	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	8,910.54	10,148.16	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	166.73	168.73	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				159,553.72	140,876.43	



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Schedule Of Changes Worksheet

Fund Code 14

Beginning Fund Balance					26,911.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					158,884.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					140,876.43	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					44,919.62	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 15

PRC	Revenue	2016 Value
126 Reap		
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	30,802.19
516 Vo Ed Carl Perkins Basic Grant		
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	6,862.00
546 Vo Ed All Career & Tech Ed Programs		
	3900 State Career & Technical Ed Entitlement	5,988.00
547 Quality Schools Facility Grant		
	3720 Quality Schools Facility Grant Program	6,517.28
548 State Of MT OPI-MBI Grant		
	1900 Other Revenue from Local Sources	1,181.50
554 State Of MT Graduation Matters		
	3240 Graduation Matters Montana	2,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		53,850.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
126 Reap					
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			1XX Personal Services - Salaries		3,060.00
			2XX Personal Services - Employee Benefits		494.11
			3XX Purchased Professional and Technical Services		7,450.00
			8XX Other Expenditures		19,798.08
			126 Subtotal		30,802.19
516 Vo Ed Carl Perkins Basic Grant					
	451 Carl Perkins (Federal Vo-Ed) - Basic Grant				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		1,151.18
			6XX Supplies and Materials		5,710.82
			516 Subtotal		6,862.00
546 Vo Ed All Career & Tech Ed Programs					
	394 State Career & Technical Ed Entitlement - Family & Consumer Sciences				
		1XXX Instruction			
			6XX Supplies and Materials		598.00
	395 State Career & Technical Ed Entitlement - Technology Ed/Industrial Arts				
		1XXX Instruction			
			6XX Supplies and Materials		3,385.95



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
	397	State Career & Technical Ed Entitlement - Trades & Industry			
		1XXX	Instruction		
			6XX Supplies and Materials		460.00
			546 Subtotal		4,443.95
547	Quality Schools Facility Grant				
	372	Quality Schools Facility Grant Program			
		4XXX	Facilities Acquisition and Construction Services		
			3XX Purchased Professional and Technical Services		6,517.28
			547 Subtotal		6,517.28
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					48,625.42

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance					16,318.67 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					53,850.97 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					48,625.42 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,544.22 (5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
126 Reap	30,802.19	30,802.19	0.00
516 Vo Ed Carl Perkins Basic Grant	6,862.00	6,862.00	0.00
546 Vo Ed All Career & Tech Ed Programs	5,988.00	4,443.95	1,544.05
547 Quality Schools Facility Grant	6,517.28	6,517.28	0.00
548 State Of MT OPI-MBI Grant	1,181.50	0.00	1,181.50
554 State Of MT Graduation Matters	2,500.00	0.00	2,500.00
Total	53,850.97	48,625.42	5,225.55



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	5,740.20	16,919.15
	1111 District Levy - Real Property	1,169.91	46.98
	1190 Penalties and Interest on Taxes	3.08	21.89
	1340 Fees for Adult Education	0.00	3,712.17
	1510 Interest Earnings	62.05	59.41
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		6,975.24	20,759.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	3,180.60	1,943.60
			2XX Personal Services - Employee Benefits	0.00	105.14
			6XX Supplies and Materials	5,610.97	1,355.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,791.57	3,404.66

Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance	2,787.33	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	20,759.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,404.66	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,142.27	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	47.59	4,870.46
	3260 State Driver's Education Reimbursement	3,499.88	5,599.63
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,547.47	10,470.09

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	5,883.86	9,160.03
			2XX Personal Services - Employee Benefits	4.54	49.93
			4XX Purchased Property Services	0.00	625.14
			5XX Other Purchased Services	319.61	0.00
			6XX Supplies and Materials	723.69	488.68
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,931.70	10,323.78

Schedule Of Changes Worksheet					Fund Code 18
Beginning Fund Balance					4,843.02 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,470.09 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,323.78 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,989.33 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	30.74	30.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>30.74</u>	<u>30.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					3,641.72 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					30.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					3,671.91 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 28
PRC	Revenue	2015 Value	2016 Value	
	3281 State Technology Aid	1,532.96	1,450.66	
	6100 Material Prior Period Revenue Adjustments	0.00	3,389.18	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,532.96</u>	<u>4,839.84</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		6XX Supplies and Materials		16,415.71	583.68
	999 Undistributed				
	9999 Undistributed				
		892 Material Prior Period Expenditure Adjustments		7,997.76	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>24,413.47</u>	<u>583.68</u>

Schedule Of Changes Worksheet					Fund Code 28
Beginning Fund Balance					-8,134.46 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,839.84 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					583.68 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					-3,878.30 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	84.79	99.00	
	3445 State Combined Fund School Block Grant	0.00	10,013.50	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>84.79</u>	<u>10,112.50</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		0.00	10,289.75
		6XX Supplies and Materials		4,280.53	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>4,280.53</u>	<u>10,289.75</u>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					8,525.44 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,112.50 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,289.75 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					8,348.19 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,217.71	24.42
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	0.00	1,203.20
	1190 Penalties and Interest on Taxes	11.46	0.72
	1510 Interest Earnings	1.77	3.74
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,230.94	1,232.08

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	0.00	3,463.02
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	3,463.02

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	2,230.94	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,232.08	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,463.02	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	516.33	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>516.33</u>	<u>0.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			6XX Supplies and Materials	0.00	85.22
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>85.22</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	-10,296.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	0.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	85.22	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	-10,381.78	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	28,466.63	35,146.13
	1111 District Levy - Real Property	6,212.43	184.44
	1190 Penalties and Interest on Taxes	237.78	59.13
	1510 Interest Earnings	206.24	100.03
	3445 State Combined Fund School Block Grant	10,013.50	0.00
	3447 SB96 Combined Block Grant Reimbursement	365.32	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		45,501.90	35,489.73

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		4XXX	Facilities Acquisition and Construction Services		
			4XX Purchased Property Services	17,569.76	25,163.05
			7XX Property and Equipment Acquisition	24,379.65	0.00
			8XX Other Expenditures	14,945.90	31,092.71
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				56,895.31	56,255.76

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					26,216.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					35,489.73	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					56,255.76	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					5,450.80	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	56.26	58.73
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>56.26</u>	<u>58.73</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 81

Beginning Fund Balance					7,164.16 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					58.73 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					7,222.89 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	313,660.23	345,152.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>313,660.23</u>	<u>345,152.25</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	299,581.31	332,360.25
	999 Undistributed				
		9999 Undistributed			
			892 Material Prior Period Expenditure Adjustments	6,909.08	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>306,490.39</u>	<u>332,360.25</u>

Schedule Of Changes Worksheet Fund Code 84

Beginning Fund Balance					108,599.95	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					345,152.25	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					332,360.25	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					121,391.95	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	47,785.25	35,765.79
XX	39X 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	573,707.53	544,680.64
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	8,616.87	4,748.65
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	3,671.77	991.46
XX	XXX 26XX 41X	Energy Utility Services	43,280.23	50,108.64
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	24,379.65	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	26,006.40
b. Related Services Block Grant Entitlement	8,668.80
c. Total Entitlements Subject to Reversion	34,675.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	46,118.01
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	46,982.67
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 75%

Trustees' Financial Summary

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	42,765.79	0.00	0.00	0.00	0.00
280	1XXX	2XX	3,878.97	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	337.91	0.00	0.00	0.00	0.00
280	1XXX	6XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			46,982.67	0.00	0.00	0.00	0.00

46,982.67

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	74,295.21	0.00	0.00	0.00	74,295.21
*** Buildings	1,559,608.75	-1,750.32	0.00	0.00	1,557,858.43
*** Machinery and Equipment	697,722.53	-418,971.29	0.00	0.00	278,751.24
Totals at Historical Cost	2,331,626.49	-420,721.61	0.00	0.00	1,910,904.88
Depreciation					
Building Accum	1,286,661.18	-250.04	0.00	0.00	1,286,411.14
Machinery and Equipment Accum	522,582.78	-404,656.28	0.00	0.00	117,926.50
Total Accumulated Depreciation	1,809,243.96	-404,906.32	0.00	0.00	1,404,337.64
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	522,382.53	-15,815.29	0.00	0.00	506,567.24

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	11,738.08	0.00	0.00
Operations and Maintenance (26XX)	697.86	0.00	0.00
Transportation (27XX)	9,266.63	0.00	0.00
Extracurricular (34XX, 35XX)	1,659.64	0.00	0.00
Unallocated	24,495.92	0.00	0.00
Total Depreciation for FY2016	47,858.13	0.00	0.00

*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	42,570.33	0.00	0.00	33,326.30	9,244.03	0.00	9,244.03
Loans Payable	7,775.76	0.00	7,775.76	0.00	0.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	50,346.09	0.00	7,775.76	33,326.30	9,244.03	0.00	9,244.03

A prior period adjustment has been made to the Schedule of Changes in Long-Term Liabilities

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	98,787.36	12,815.86	0.00	111,603.22
Net Pension - TRS	1,041,537.51	0.00	185,443.01	856,094.50